

INTERNATIONAL CITY MANAGERS' ASSOCIATION  
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### MANAGEMENT OF CITY-OWNED CEMETERIES

To what extent do cities own and operate cemeteries and how are they managed and financed?

The total number of cemeteries in this country has been estimated at 40,000. They fall into four categories: private, religious, public, and commercial. Private or family cemeteries are found chiefly in rural areas. They usually are limited in size by law and are prohibited inside the boundaries of most municipalities. Cemeteries belonging to religious organizations frequently are part of church grounds, although there are some interdenominational cemeteries. Non-sectarian public cemeteries generally are in a stronger financial position than those of other types. Some commercial cemeteries are speculative ventures conducted for profit; such cemeteries are illegal in most states except in the South and in Pennsylvania. Most of the so-called commercial cemeteries, however, are owned and operated by nonprofit associations which are legal.

Extent of City Ownership. The ownership and operation of cemeteries is an old municipal function, and the number of city-owned cemeteries is increasing partly because of the establishment of new burial grounds, and partly because of the acquisition of existing cemeteries from private organizations by gift or by default. Many of the cities which own cemeteries have received them as donations from a church, lodge, philanthropic individual, or from a private cemetery association. In such cases the city must provide for the care and control of the cemeteries even after there is no room for more burials, regardless of whether perpetual care has been provided or assessments paid.

In 1940 a total of 688 cities over 5,000 population, or slightly over 38 per cent of all cities in this group, owned and operated one or more cemeteries, according to the 1940 Municipal Year Book. Thirty-three per cent of the cities over 100,000 own and operate one or more cemeteries; 42 per cent of those between 30,000 and 100,000; and 40 per cent in each of the two groups of 10,000 to 30,000 and 5,000 to 10,000. Recent studies in two states show that 67 Washington and 91 Wisconsin cities own and operate one or more cemeteries.

In at least three states (California, Idaho, and Kansas) cemetery districts have been created as special governmental units, there being 490 such districts in these three states. Among the cities that have created new city-owned cemeteries during recent months are Charlotte, North Carolina; Klamath Falls, Oregon; Columbia, Missouri; and College Station, Texas. Cities that have recently acquired ownership and operation of formerly privately owned cemeteries include Lincoln, Nebraska; Escanaba, Michigan; and Higby, Missouri.

Legal Basis. A city-owned cemetery is operated by the city in its private or proprietary rather than its governmental capacity. State laws or city charter generally provide that the city may levy a tax, acquire and hold land outside of the city, make regulations, and create a perpetual care fund. In some cases the city is required to set aside a certain percentage of the proceeds of lot sales for perpetual care.

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Cemetery ordinances adopted by the city council set up general standards for administration, records, sale of lots, interments, fees and charges, maintenance, and provide that the council shall adopt rules and regulations which it may change by resolution. Examples of good cemetery ordinances are those of Ames, Iowa (Ord. No. 557, Jan. 21, 1942); Saginaw, Michigan (Gen. Code, Ch. 5, Art. 7, 1941); and Manistique, Michigan (Ord. No. 40, 1941).

Rules and Regulations. The city council should adopt rules relating to personal conduct in cemeteries, vehicle and foot traffic, sale of lots and their use, installation of monuments and markers, construction of mausoleums, funerals and interments, disinterment and removal, use of receiving vaults and chapel, and perpetual care. The cemetery superintendent should have authority to enter upon any lot to make improvements. He also should have authority to remove any shrub or tree which is deemed detrimental to the cemetery, to adjoining lots, or which is unsightly or inconvenient to the public.

Some cities require that notice of interment must be given to a superintendent at least 24 hours in advance. The superintendent or an assistant should be present at all interments and have full charge of opening, closing and sodding all graves. He should have power to maintain order and eject any person whose conduct is objectionable or who violates the cemetery ordinance or rules. In many cases it is desirable for the city clerk to act as a clerk for the cemetery superintendent and to keep the records.

Typical of the more comprehensive rules of well-managed cemeteries are those of Saginaw and Grand Rapids, Michigan; Fort Lauderdale, Florida; Ames, Iowa; Colorado Springs, Colorado; Elmira and Rochester, New York; and Norfolk, Virginia. The rules of these cities have been printed in booklet form. A useful guide in revising cemetery rules was published in 1935 entitled "The Law Governing Cemetery Rules and Regulations" (Interment Association of California, 417 South Hill Street, Los Angeles 13. 237pp. \$5). Extracts from rules of privately owned cemeteries in various cities are found in the "Cemetery Handbook" (pp. 62-86) referred to later in this report.

Organization. City-owned cemeteries should be supervised by a superintendent appointed by the chief administrator or by a department head. A cemetery board is not desirable and should be avoided; where a board is required by law the city council should be constituted as the board if possible. In some cities the park superintendent is ex officio cemetery superintendent. The park or public works departments generally have the workers and equipment necessary for maintenance and care of trees, shrubs, and grass. In some cities, as in Charlotte, North Carolina, for example, the mayor appoints a cemetery advisory committee of five citizens to advise with the superintendent, city manager, and council concerning the beautification and operation of the cemetery.

The superintendent should be on an annual salary basis, and should not be allowed to retain any fees or charges. He should be subject to such orders and regulations as the council or city manager might issue regarding his duties in the operation of a cemetery. He can handle the sale of lots, perpetual care and improvements, and keep certain records. Charges for lots and services should be billed by the finance department but payment can be accepted either at the cemetery offices or at the finance department. Information on cemetery organization, number of employees, and salaries is available for 40 cities in Public Management for June, 1947, p. 167.



Location. Nearly all new cemeteries are located outside the city. In some states plats for cemeteries within three miles (six miles in Oregon and perhaps in some other states) cannot be filed unless approved by the city plan commission. The area of a cemetery may be readily estimated from population studies and the average expected death rate in the community. (The national death rate per 1,000 population in 1945 was 10.9.) New cemeteries located in neighborhoods which are residential in character or may be expected to become so, may depreciate the value of immediately joining property for residential use. Such an effect may be minimized, however, by proper planning and development of the site and by the design of adjacent subdivision layouts.

Topographical features, or distance and planting, may be utilized to advantage, and the treatment may be such as effectively to screen the development from nearby property. For example, buffer strips of ample width may be provided along the border of the cemetery and back of these shrubbery and trees may be planted. In any event, attractive sites are desirable and the development, whether the effect be natural or artificially created, should resemble that of a park. Finally, in selecting a site considerable emphasis should be placed on the importance of good subdrainage. Clay sub-soil areas should be avoided to reduce interment and maintenance costs, as well as excessive outlay for sub-drains. Sandy loam with only enough fines to prevent excessive cribbing is best.

Design. Economical operation and permanent maintenance require a simplified design, and questions of topography, soil conditions, drainage, accessibility, and natural advantages are important. Marshy or swampy grounds or areas of high ground water level are not suitable. Consideration should be given to possible interference with business and other essential traffic, with the future development of industrial and business activities, railroad locations, principal highways, and subdivision developments. Cemeteries, except under unusual circumstances, must be considered as permanent in their location; changes are extremely difficult to make.

A well-known firm of landscape architects and city planners estimates that an 80-acre tract designed for use as a modern cemetery will provide 5,000 lots of 400 square feet each. Since such lots would have space for 10 or 12 graves 80 acres would contain space for nearly 50,000 graves. An area of this size would therefore contain about 62 lots or 620 graves per acre. Three-sevenths of the total area of an 80-acre tract would be devoted to the entrance, roads, paths, lakes, ornamental and reserve ground, and service buildings.

In some of the newer cemeteries monuments are prohibited in certain areas; only headstones or markers of real bronze or cut stone set flush with the lawn are permitted. Monument dealers generally object to any attempt to prohibit monuments, but municipal officials should be fully aware of the advantages of flush or grass markers as an important factor in reduction of costs and improved appearance of burial grounds--even though the wrath of the stone men may descend upon the city officials. A large majority of new cemeteries prohibit monuments but city-owned cemeteries have been lax in taking cognizance of this trend.

Finances. The problem is how to put the cemetery on a sound operating basis. The cemetery should pay for itself from the outset because as it becomes filled the income from lot sales and maintenance dwindles. The first step toward making a cemetery self-supporting is to ascertain existing financial resources, to estimate future financial needs, and then adjust where

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necessary the existing scale of lot prices and service charges to meet operating costs and to provide for perpetual care. The annual care assessment plan generally has not proved satisfactory because of the difficulty of collecting the assessments. A compulsory perpetual care plan is preferable to optional perpetual care, annual assessments, or individual perpetual care. The income from the sale of lots and special charges should be paid into the general fund and the income for perpetual care (whether it be a portion of the revenue from lot sales or special deposits for the care of all lots or both) should go into a trust or endowment fund.\*

There is no uniformity in fees and charges for various services largely because of differences in labor costs but also because of municipal policy regarding self-support. A recent survey of operating and maintenance costs for municipal cemeteries shows that only about one-fourth of the 40 cities included in the survey had revenues in excess of expenditures, the remaining cities financing the deficit from general funds. During the past two years, however, many cities have increased their charges for lots, interments, and perpetual care. Of the 40 cities reporting in the survey (see PUBLIC MANAGEMENT for June, 1947) 17 cities have increased their charges from 10 to 100 per cent.

The sale price on lots ranges from \$10 to \$50 for single grave spaces. Burial charges for opening and closing a grave vary from \$10 to \$30 or more. In most cities the cemetery employees install concrete foundations or markers for monuments at rates ranging from 70 to 90 cents per cubic foot. A few cities add from 25 to 50 per cent to their charges for the burial of persons who live outside the city at the time of death. To promote the sale of lots at least two cities, Greensboro, North Carolina, and Madison, Wisconsin, have issued attractive folders designed to meet competition with privately owned cemeteries, and according to the city managers of these cities, the folders have proved very effective because of the assured permanency of the city-operated cemeteries.

Rochester, New York, which operates one of the largest city-owned cemeteries that is entirely self-supporting, has three funds. One is the general operating fund which contains all receipts except receipts for perpetual care and for the repair and sinking fund. A second fund is the perpetual contract fund which contains all moneys deposited for perpetuity. Interest earned from this fund is deposited into the general fund and accounts credited pro rata with income earned. Third is the repair and sinking fund created by depositing 10 per cent of the gross receipts, exclusive of perpetual contracts and earned interest. This fund is also a trust fund which cannot be used until the sum of one-half million dollars is accumulated at which time moneys can be spent for additional ground, buildings, roadways, fences, and other major improvements. In Colorado Springs the cemetery endowment fund has an investment account of \$612,000 and in 1946 approximately \$12,000 interest income from the investment was turned over to the city for use in the care of endowed lots.

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\*Among the cities which had 1946 cemetery revenues in excess of or nearly equal to total operating expenditures are: Ames, Ia.; Astoria, Ore.; Austin, Tex.; Decatur, Ga.; El Dorado, Kan.; Fort Lauderdale, Fla.; Colorado Springs, Colo.; Madison, Wis.; Norfolk and Richmond, Va.; Elmira and Rochester, N. Y.; Bay City, Grand Rapids, Lansing, Manistique, and Saginaw, Mich.; Santa Monica, Calif.; and Cleveland and Toledo, Ohio.



Financial practices in Saginaw, Michigan, are typical of well managed city cemeteries. The city sets aside one-half of the proceeds of the sale of burial space in a separate unexpendable fund, interest earnings thereon becoming available for general upkeep of the cemeteries. The other one-half of the proceeds from the sale of lots is not so earmarked, and it has been customary to make this available for general cemetery care and improvements as received. The general cemetery operations are self-supporting from revenues derived annually from the sale of lots, interments, and other services, and interest earnings on the non-expendable cemetery fund. In view of the fact that individual perpetual care is provided only for a limited number of cemetery lots, at present 5 per cent, these burial spaces get some additional attention.

In Saginaw interment services are invoiced by the controller's office upon information contained on the interment order furnished by the cemetery office, according to the rates set for such service. Other services, such as sodding, watering, pruning, mowing, etc., are similarly invoiced by the controller's office, upon information likewise transmitted by the cemetery office on another form. An important feature of the Saginaw system is that all invoicing and subsequent collection is handled by the city controller's office.

Cemetery accounting work should be handled by the city's finance department. A suggested system of accounts is contained in a volume by Walter Mucklow, "Cemetery Accounts" (American Institute Publishing Company, 13 East 41 Street, New York 17, 1935. \$2.50 (now out of print). A discussion of cemetery accounting also appears in the "Cemetery Handbook," pp.125-145.

Perpetual Care. State laws usually provide that a portion of the receipts of graves and lots be set aside in perpetual trust. The amount may be stated in terms of percentage of the sale price or a fixed amount per square foot. The practice in Saginaw is to provide "general" perpetual care to all lots and graves without extra charge. In addition to such care, Saginaw also provides "individual" perpetual care for lot owners who deposit with the city cash endowments ranging from \$150 for a single grave up to \$780 for a 16-grave plot. Such endowments are evidenced by an "agreement for perpetual care" and the funds so provided are accounted for separately and invested in federal or other governmental bonds. Within the limits of interest earnings, suitable expenditures are made on the individual burial lots specified in such perpetual care agreements. Saginaw also provides annual care at three cents per square foot, plus 25 cents for each monument and marker with a minimum charge of \$3 for single graves payable in advance.

There are, however, many disadvantages of the individual perpetual care plan. From the administrative viewpoint, it is undesirable because individual accounts must be kept. Experience in Saginaw shows that many lot owners who do not understand why some lots (individually endowed for perpetual care) receive better care than adjoining lots--this notwithstanding constant effort by city officials to overcome this misunderstanding. The plan also works against uniformity in the appearance of a cemetery. There is no satisfactory way of avoiding this in established cemeteries where policy has permitted some freedom in the enhancement of individual burial space. If such service is not provided by the management it will be provided by individuals. However, better standards of general care and a reasonable curb on individual freedom should improve the appearance of cemeteries. Thus individual perpetual care should be avoided. Almost everywhere, municipally owned and operated cemeteries need to pay more attention to over-all appearance. A sound over-all perpetual maintenance plan, coupled with a comprehensive plan and program for improvements, should be preferred to the individual plan.

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Among the cities which have recently required all lot purchasers to pay for perpetual care are Grand Rapids and St. Joseph, Michigan; Madison, Wisconsin; and Rochester, New York. The cities which require perpetual care usually charge enough for the lots so that a fixed percentage of the total sale can be set aside in a perpetual trust and the return from the investments used for the upkeep of the lots. Some cities such as Bay City, Grand Rapids, and Saginaw, Michigan, for example, put into perpetual trust funds 50 per cent of the sale price of the lots. Other cities make separate charges for perpetual care, such as 35 cents per square foot in Ames, Iowa; while still other cities charge the lot owner a flat amount in addition to the price of the lot, such as \$30 per single grave in Colorado Springs.

Many cities have perpetual care for the entire cemetery, and others have perpetual care in only a portion of the burial ground. Some state laws enable the city to convert unoccupied space in cemeteries to perpetual care through abandonment proceedings. Under this plan the city posts grave lots upon which no interment has been made during a certain period of years, and if the owners fail during the next five-year period to maintain and care for the lots or to contract for perpetual care the lots are subject to forfeiture and are put up for sale by the city. Approximately one-third of the 67 city-owned cemeteries in the state of Washington require concrete vaults in perpetual care areas.

Sale of Lots. The sale prices of lots vary depending upon the provision for perpetual care and the location of the lot in the cemetery. A lot or block usually consists of from four to ten graves. Most cities do not sell graves on the installment plan. Some cities have terms for customers purchasing graves for future use, but cities generally specify that lots must be paid for in full before a burial is made. In Saginaw the lot buyer selects a suitable burial space in one of the three cemeteries and signs a purchase agreement in triplicate. Upon approval by the supervisor of cemeteries and the city controller, this becomes a binding agreement and the basis for invoicing the purchaser or the funeral director through whom the purchase is made. A down payment of at least \$10 is required, with payments extended to not more than three years, with the provision that no burials shall be made until an amount has been paid thereon equal to the price of the actual space used, plus regular interment and disinterment charges.

In Saginaw monuments may not be erected until burial space has been paid in full. In the event of default in this credit arrangement, the city reserves the right to remove whatever body may have been interred and bury the same in any other available space in the same cemetery. Upon payment of the lot in full, a deed is delivered to the purchaser or to the funeral director who advances the money, and an official register of such owners is maintained in the controller's office.

Removal of Cemeteries. The removal of bodies or of entire cemeteries is governed by state law. The California legislature, for example, has provided for the abandonment of cemeteries and the removal of the interred (Statutes of 1923, Chapter 312). Under this law San Francisco in 1936 passed an ordinance giving 60 days notice by publication to all who might be interested in the removal of the interred. Permission of relatives was not asked because if one person should refuse to give permission the entire program would be nullified. The Tennessee Valley Authority moved thousands of graves from lands used for reservoirs. The TVA practice was to arrange for the relocation of graves to a suitable site by agreement with the next of kin, and if the title to the underlying fee was involved the TVA acquired the title in a noncontested condemnation proceedings. Baltimore is removing cemeteries and family burying



grounds from within the limits of a proposed new airport with the city paying all costs. Further information on the removal of the interred is contained in a book by Percival E. Jackson, "The Law of Cadavers" (Prentice-Hall, Inc., 1936).

Records. The records system described here is based in part on the records kept in Saginaw, Michigan. (1) Lot Purchase Receipt and Deed. When a buyer selects a lot the cemetery superintendent issues a memorandum to the purchaser who makes payment to the city treasurer who in turn issues a receipt in quadruplicate. The original receipt is given to the buyer, the second copy is presented to the city clerk who records the purchase and enters a deed for the lot, the third is sent to the cemetery superintendent for binding in the lot ownership record book, and the fourth copy remains in the receipt book of the treasurer for his records. The deed given to the lot buyer may be recorded with the county registrar of deeds.

(2) Interment Order and Book. Another record is an interment order which is issued in triplicate. One copy goes to finance director, one to sexton of cemetery, and one to the customer. It is signed by the owner, agent, or undertaker, and indicates the services desired, arrangements for payment, location of grave, date, and time of burial, and burial record data. The data on this record are later entered by the cemetery superintendent in an interment register or book, with columns showing the deceased's full name, place of birth, age, sex, date and cause of death, name of funeral director, lot and block where buried, location of grave, name of nearest relative or friend, and interment fee. Interments are listed in this book in chronological order. Some cities prepare their own interment books and other cities purchase the interment books sold by "The Modern Cemetery," 214 South Church Street, Rockford, Illinois.

(3) Burial Record Card. A supplement to the interment book is a burial record card (4x6 inches) made out in the office of the cemetery superintendent and filed alphabetically by name of the interred, giving name and address at death, sex, date of death and burial, cause of death, age at time of death, location of grave, interment order number, plat book page, name of undertaker and address, type of box or vault, and other data.

(4) Master Lot Record Card. Each cemetery normally has a lot numbering system similar to that used for city lots, i.e. the area is divided into numbered blocks, and each block is divided into lots which are likewise numbered within the block. The master lot record card is filed by location. It is usually a 5x8 inch card and is supplemented by a cross reference card (3x5 inches) filed alphabetically by name of lot owner. Each master card contains a record of the name and address of each lot owner, the lot and block number, sale price, date of purchase, space for recording transfers, perpetual care data, and type of improvements. The master card record also shows a diagram of the lot, with location of each grave, space to record the name, and grave number of each person buried in the lot.

Instead of the master card record some cities use a lot book containing a separate page for each lot arranged by blocks according to lot number. Ready-made lot diagram books available from "The Modern Cemetery" are used in some cities. The ruled cross-section space in this lot book insures accuracy in recording burials in relation to lot boundaries. A cross reference card can serve as an index to the lot book and give the owner's address, location of lot, and reference to lot-book page number.

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(5) Single Grave Record. A 3x5 card record for single graves is filed according to location, the card giving lot and section number, name of interred, and lot book page reference.

(6) Burial Permit. The cemetery superintendent is required by law in some states to keep a file of burial permits showing date of interment over his signature. These permits are filed chronologically in a binder.

(7) Index Book. This book, used by some cities instead of some of the above card records, is an index to lot owners and interments by name of interred and gives the reference to lot-book page and to interment-book page. Index sheets may be bound into each of the books.

(8) Platabook. Some cities find that it is desirable to maintain a plat-book record showing lot ownership, lots available for sale, area, and sale price. This information is accompanied by a scaled and dimensional drawing of each lot by sections. Even though record cards are of durable stock, they will soon become unfit for filing if taken into the cemetery in all sorts of weather in connection with lot sales. The plat book is used for this purpose and also as a convenient means of preparing lot-sale progress maps.

Training Superintendents. To provide training in the operation, maintenance, and management of cemeteries is the purpose of the American Institute of Cemetery Administration, Inc. (3339 Forbes Street, Pittsburgh 13, Pennsylvania), founded in August, 1946, and approved by the American Cemetery Association in September, 1946. The Institute, which also offers training in the fields of horticulture, landscaping, and engineering, opened its first training course in January, 1947. Information about the course is available from the Institute which also conducts a free placement service for its graduates.

Reference Books. Among the standard reference works is the book by Brennan on the law governing cemetery rules (mentioned above). "The Modern Cemetery" (214 South Church Street, Rockford, Illinois) has published a reference volume entitled "American Cemetery Law" by A. L. H. Street, a 532-page volume issued in 1922 and containing a digest of state cemetery laws and a summary of important court decisions, available at \$6 per copy. This publisher also has issued (in 1932) a volume entitled "The Cemetery Handbook," an illustrated 520-page book priced at \$12. "The Modern Cemetery" also publishes record books, one consisting of interment records, another a lot-diagram book, the third an index book, or one volume containing all three records. Sample forms and prices are supplied on request. This private organization also publishes a 64-page pamphlet entitled "Modern Park Cemeteries", by H. E. Weed, available at \$1.60.

Periodicals. One of the best journals in this field is "The American Cemetery" published monthly at 330 West 42nd Street, New York 18, at \$3 a year. It carries cemetery association news, a legal section, and news notes. Another periodical, the only one of its kind, covers legal phases of cemetery operation. It is the "Cemetery Legal Compass," issued monthly since 1936 at \$10 per year under the editorship of Raymond L. Brennan, 417 South Hill Street, Los Angeles 13. A third journal is "The Modern Cemetery," issued monthly since 1891 at \$3 a year, by O. H. Sample, 214 South Church Street, Rockford, Illinois. Periodicals also are published by cemetery organizations (see below).



Organizations. The professional organization of cemetery superintendents and officials is the American Cemetery Association (1960 A. I. U. Building, Columbus 15, Ohio) organized in 1887 for the purpose of improving the management and operation of cemeteries. The code of ethics, among other things, condemns the practice of selling cemetery property for speculative or investment purposes, or upon promise of resale at a profit. Active membership is strictly individual and consists of persons actively engaged in cemetery work. Annual dues are \$25. The official publication of the Association is the "A. C.A. Bulletin" (\$3 a year) and the conference proceedings are published annually in one of the regular numbers of the Bulletin which is included in the dues. The A. C. A. has approved the American Institute of Cemetery Administration discussed above.

The trade association is the National Cemetery Association (1427 Eye Street N.W., Washington 5, D.C.), a nonprofit organization which also has a code of ethics. This organization in the past has not had any members from among municipal cemeteries, but has recently broadened its membership to include such cemeteries at a fee of \$25 a year. Memberships are in the name of the cemeteries. Proceedings of the annual conference are published in the "NCA Cemetery Yearbook" which is included in membership dues, together with a monthly magazine entitled "Correspondent" and a number of special bulletins.

In addition to the national associations there are many state cemetery associations, and also regional groups, such as the Southern Cemetery Association and the Western Cemetery Alliance. There also are some county and city groups.

Conclusion. Ownership and operation of cemeteries is a logical municipal function because of the need for permanency, because they are operated for the benefit of all citizens, and because lower rates can be provided than under private ownership. Cities which establish cemeteries may thus avoid having to take over privately operated cemeteries which have been filled up and can no longer provide an income for the owners. Cities which operate cemeteries, however, should adopt a schedule of charges which will finance perpetual care and provide sufficient revenue for operating expenses. The cemetery should be carefully planned and well kept so as to present a good over-all appearance.

NOTE: For information on the organization and financing of cemeteries in 40 cities and prices charged for lots and services see PUBLIC MANAGEMENT for June, 1947. Officials of cities subscribing to MIS may secure on request loan copies of a typical cemetery ordinance, rules and regulations, and record forms.



